

To whom it may concern,

I am not versed enough to suggest what taxation levels should be. However, I do know we are able to pay all that is “owed”. What I do wish to state is that our company only makes decisions based on what we have to do to meet our customers’ demands. We don’t hire personnel, regardless of incentives, unless production demands it. The same is true with purchasing equipment. What would be a great help, both psychologically and financially, would be to simplify the tax code. Although special interests always complain, I think everyone would adjust in time and eventually agree that reducing the cost of following and complying with the code would be a great step.

Sincerely,

Charles B. Shepard, Chairman
NuWay Tobacco Co.